



THE UNITED STATES PATENT AND TRADEMARK OFFICE  
BOARD OF PATENT APPEALS AND INTERFERENCES

Application No. 10/782,977  
Inventor: David S. MILLER  
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Title SYSTEM FOR TAX DATA COLLECTION (as amended)  
Examiner Susanna M. DIAZ  
Art Unit 3694 (formerly 3623)  
Attorney Docket No. 31921-192598  
Customer No. 26694

**REPLY BRIEF**

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Sir:

In response to the Examiner's Answer mailed April 3, 2007, Appellant timely submits herewith a Reply Brief in accordance with 37 C.F.R. § 41.41. No fee is believed to be due for this Reply Brief; however, should any such fee be due, authorization is hereby given to charge any additional fees necessary, and to credit any overpayments, to our deposit account no. 22-0261, referencing our docket no. 31921-192598. The Notice of Appeal was filed on June 21, 2006, in accordance with 37 C.F.R. § 41.31(a)(3); the Appeal Brief was timely filed on January 22, 2007, in accordance with 37 C.F.R. § 41.37. A Request for Oral Hearing under 37 C.F.R. § 41.47(b) is being submitted herewith as well as the required small entity fee of \$500 pursuant to 37 C.F.R. § 41.20(b)(3).

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<sup>1</sup> The Table of Contents is included for reference purposes only and not to limit the issues to be reviewed on appeal.

**I. UPDATED STATEMENT OF RELATED APPEALS AND INTERFERENCES – 37 C.F.R. § 41.37(c)(1)(ii)**

The real party in interest, Simplification, LLC, (“Simplification”) filed a patent infringement action in the United States District Court for the District of Delaware against Block Financial Corporation (“Block”) on April 8, 2003, based on U.S. Patent 6,202,052 (hereinafter “the ’052 patent”), the grandparent patent of the instant application. Civil Action No. 03-355-JJF. Block filed a request for reexamination of the ’052 patent on July 11, 2003, which reexamination was granted by the Office on October 2, 2003, as Reexam Control No. 90/006,713. The parties filed a stipulation staying the case pending reexamination on November 21, 2003, the stay being granted on November 25, 2003. Reexam Control No. 90/006,713 is currently on appeal at the Board (Appeal No. 2007-0712), the Reply Brief having been filed on March 15, 2006. An Oral Hearing was conducted on May 2, 2007.

Simplification also filed a patent infringement action against Block in the United States District Court for the District of Delaware on February 24, 2004, based on U.S. patent 6,697,787 (hereinafter “the ’787 patent”), the parent patent of the instant application. Civil Action No. 04-114-JJF. The ’787 patent issued from a continuation application of Application No. 09/073,027, now the ’052 patent. Block filed a request for reexamination of the ’787 patent on March 15, 2004, which reexamination was granted by the Office on June 3, 2004, as this reexamination. The case was stayed pending reexamination on May 10, 2004. Reexam Control No. 90/006,969 is currently on appeal at the Board (Appeal No. 2007-0518), the Reply Brief having been filed on August 22, 2006. The appeal proceeding of the ’787 patent was merged with the appeal proceeding of the ’052 patent before the Board. The Oral Hearing conducted May 2, 2007, was for both the ’052 patent and the ’787 patent.

Simplification also filed Application No. 09/803,667 on March 12, 2001, as a continuation-in-part application of Application No. 09/073,027, now the ’052 patent, and subsequently filed a divisional application, Application No. 10/978,430, from Application No. 09/803,667, on November 2, 2004. Application No. 09/803,667 stands finally rejected as of April 20, 2007. Application No. 10/978,430 was finally rejected on July 5, 2006, and is currently on appeal at the Board. A Reply Brief and a Request for Oral Hearing were filed April 9, 2007, in response to the Examiner's Answer dated February 9, 2007.

As of June 1, 2007, the filing date of this Reply Brief, there are no other appeals, interferences or judicial proceedings known to the Appellant/Applicant or

Appellant/Applicant's legal representatives that will directly affect or will be directly affected by or have bearing on the Board's decision in this appeal.

**II. STATUS OF CLAIMS – 37 C.F.R. § 41.37(c)(1)(iii)**

The status of the claims remains unchanged from the Appeal Brief. Pending claims 21-68 have been finally rejected, and are appealed. Claims 1-20 were cancelled by preliminary amendment.

**III. GROUNDS OF REJECTION TO BE REVIEWED ON APPEAL – 37 C.F.R. § 41.37(c)(1)(vi)**

These Grounds of Rejection to be Reviewed on Appeal are the same as those set forth in the Appeal Brief and remain unchanged.

A. Whether claims 21-68 are unpatentable under 35 U.S.C. § 112, first paragraph, for failing to comply with the written description requirement.

B. Whether claims 21-68 are unpatentable under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

C. Whether claims 21, 22, 24, 29, 30, 32, 37, 38, 40, 45, 46, 48, 53, 54, 56, 61, 62, and 64 are unpatentable under 35 U.S.C. § 102(b) as being anticipated by the integration of MacInTax with Dollars & Sense, as disclosed in Beamer (“A Marriage of Convenience”), and further supported by the disclosure of the article, “It’s W-2 Time.”

D. Whether claims 23, 25-28, 31, 33-36, 39, 41-44, 47, 49-52, 55, 57-60, 63, and 65-68 are unpatentable under 35 U.S.C. § 103(a) over the integration of MacInTax with Dollars & Sense, as disclosed in Beamer (“A Marriage of Convenience”), and further supported by the disclosure of the article, “It’s W-2 Time,” as applied to claims 21, 22, 24, 29, 30, 32, 37, 38, 40, 45, 46, 48, 53, 54, 56, 61, 62, and 64, in view of Official Notice taken by the Examiner.

#### IV. ARGUMENT – 37 C.F.R. § 41.37(c)(1)(vii)

##### A. No New Grounds of Rejection Presented in the Examiner's Answer

The Examiner's Answer dated April 3, 2007, does not contain a rejection designated as a new ground of rejection nor does it appear to contain any undesignated new grounds of rejection. See M.P.E.P. §§ 1207.03(III)-(IV). Section (9) of the Examiner's Answer (pages 3-17), titled "Grounds of Rejection," is believed to recite, *verbatim*, the same grounds of rejection presented in the Final Office Action (pages 9-22) dated December 22, 2005. Accordingly, the Appellant is not required to exercise the options set forth in 37 C.F.R. §§ 41.39(b)(1)-(2) to avoid *sua sponte* dismissal of the appeal as to claims subject to a new ground of rejection. Nonetheless, the Appellant requests that the appeal be maintained by the filing of this Reply Brief, which is submitted in accordance with 37 C.F.R. § 41.41. No new amendment, affidavits, or other evidence are submitted with this Reply Brief.

##### B. Response to Examiner's "Response to Argument"

In Section (10) of the Examiner's Answer (pages 17-25), the Examiner presents her "Response to Argument." A majority of the arguments set forth in the Examiner's Answer were previously presented (*verbatim*) in the Final Office Action and are believed to be fully addressed in the Appeal Brief. The following is a brief summary of the correlation between the purportedly responsive arguments presented in the Examiner's Answer and those presented in the Final Office Action:

- Ex. Ans., page 19, lines 9-21 (*see* Final Office Action, page 3, line 15 – page 4, line 5)
- Ex. Ans., page 20, line 1 – page 21, line 5 (*see* Final Office Action, page 4, line 6 – page 5, line 10)
- Ex. Ans., page 21, line 6 – page 24, line 9 (*see* Final Office Action, page 5, line 11 – page 8, line 14)
- Ex. Ans., page 25, lines 3-17 (*see* Final Office Action, page 8, line 15 – page 9, line 7)

Overall, the Examiner's Answer substantively mirrors the Final Office Action and fails to specifically respond to the majority of arguments presented in the Appeal Brief. *But see*

M.P.E.P. § 1207.02. For example, the Examiner's Answer ignores the teachings of the book "MacInTax Made Easy" by Scott Beamer (*see* Appeal Brief, Section VII(C)(1)(b), pages 24-28) in continuing to rely on Beamer's article "A Marriage of Convenience," and the article "It's W-2 Time." The Beamer book is relevant to disabusing the Examiner of her assumptions regarding the teachings in the Beamer article. As another example, the Examiner's Answer fails to respond to the argument that each and every step recited in the claims is performed automatically. *See* Appeal Brief, Sections VII(C)(2)(a)-(d), pages 28-36. More specifically, the Examiner's Answer fails to substantively respond to the relevant case law (e.g., *MercExchange, LLC v. eBay, Inc.*, *Space Systems/Loral, Inc. v. Lockheed Martin Corp.*, *CollegeNet, Inc. v. ApplyYourself, Inc.*) cited in support of the Appellant's position regarding the recitation of "automatic" in the claims. *See* Appeal Brief, Section VII(C)(2)(b)-(d), pages 30-36. As yet another example, the Examiner's Answer also fails to address the Appellant's argument set forth in Section VII(D) of the Appeal Brief (pages 44-47), regarding the obviousness rejection under 35 U.S.C. § 103(a). Thus, in many respects, the Examiner's Answer is unresponsive to the majority of the art rejection arguments presented in the Appeal Brief.

Nevertheless, the Examiner's Answer does appear to present at least two "new" (i.e., supplemental) arguments in response to the Appeal Brief. Accordingly, the Appellant traverses these "new" arguments for at least the following two reasons.

- 1. The Examiner's Answer Perpetuates a Complete Misunderstanding of the Written Description Requirement of 35 U.S.C. § 112, First Paragraph**

First, in attempting to respond to Appellant's arguments set forth in Section VII(A) of the Appeal Brief regarding the written description rejection under 35 U.S.C. § 112, first paragraph, the Examiner's Answer perpetuates a complete misunderstanding of the written description requirement. *See* Ex. Ans., pages 17-19. The Examiner's reasoning in support of the written description rejection is not only conclusory, but also appears to continuously confuse the written description and enablement requirements even though these requirements are "separate and distinct." *See* M.P.E.P. § 2161. Reversal of the rejection is respectfully requested in view of the following arguments and those presented in Section VII(A) of the Appeal Brief.

With regard to the conclusory nature of both the rejection and supporting arguments,



the Appellant again stresses that it is the Office, not the Appellant, that has the initial burden of presenting by a preponderance of evidence why a person skilled in the art would not recognize in an applicant's disclosure a description of the invention defined by the claims. *See* M.P.E.P. § 2163.04. Notwithstanding the multitude of seemingly irrelevant questions presented by the Examiner in both the rejection and supporting arguments, the Office has not presented any *evidence* to support a finding that the written description is insufficient and has, thus, failed to meet its burden. *See* Appeal Brief, Section VII(A), pages 7-10. Conclusory statements, such as "Appellant's original disclosure is so conceptual and lacks essential elements [sic] that it is not clear that the Appellant had full possession of the knowledge of how to implement the claimed invention" (Ex. Ans., page 18, lines 13-15), are insufficient to satisfy the initial burden required in making a written description rejection.

Furthermore, with regard to the Examiner's apparent confusion between the written description and enablement requirements, the Appellant respectfully reiterates that these requirements are "separate and distinct" and that many of the Examiner's inquiries are irrelevant to a determination of the sufficiency of the written description. For example, in response to Appellant's citation of support in the disclosure for the various features recited in the claims (to show that the written description is, in fact, sufficient), the Examiner's Answer states that "Appellant . . . fails to provide sufficient evidence to establish that one skilled in the art *at the time of Appellant's invention* would have been able to glean enough information from Appellant's original disclosure to make and use the claimed invention." Ex. Ans., page 18, lines 10-13 (emphasis in original). Likewise, the Examiner's Answer states that "Appellant has yet to cite portions of the specification that fill in the gaps required by skilled artisans at the time of Appellant's invention to confidently (and without substantial guesswork) make and use the claimed invention." Ex. Ans., page 19, lines 4-7. In response, the Appellant respectfully submits that the foregoing inquiries are irrelevant to a determination of the sufficiency of the written description, that is, whether the specification conveys with reasonable clarity to those skilled in the art that, as of the filing date sought, applicant was in possession of the invention as now claimed.

Additionally, in addressing the Appellant's arguments regarding the written description rejection, the Examiner's Answer also states that "many of Appellant's arguments seem to rely on more current knowledge generally available to skilled artisans as opposed to the level of knowledge generally available on or before May 8, 1997" and that "Appellant cannot have it both ways and argue that the prior art fails to address the intended level of

automation (as claimed) without Appellant's original disclosure explaining in detail how Appellant's intended scope of automation is distinct from prior art versions or automation." Ex. Ans., page 18, line 15 – page 19, line 1. In response, the Appellant notes that it is unclear exactly how these inquiries are relevant to questioning the sufficiency of the written description. Nevertheless, the Appellant respectfully submits that nowhere does the Appeal Brief focus on current knowledge as opposed to the level of knowledge generally available on or before the priority date claimed in the application. The Examiner's Answer fails to point to any specific arguments in the Appeal Brief in support of this assertion. Furthermore, the Appellant respectfully reiterates that the disclosure of the instant application sufficiently describes the subject matter recited in the pending claims (*see* Appeal Brief, Section VII(A), pages 7-10) and that such claimed subject matter is distinguishable over the cited prior art for at least the reasons set forth in Sections VII(C)(1)-(4) of the Appeal Brief.

In sum, the Examiner's Answer perpetuates a complete misunderstanding of the written description requirement under 35 U.S.C. § 112, first paragraph, and, in any event, has not met its burden of presenting, by a preponderance of evidence, why *a person skilled in the art* would not recognize in an applicant's disclosure a description of the invention defined by claims 21-68. Accordingly, the rejection of claims 21-68 under 35 U.S.C. § 112, first paragraph, should be reversed.

**2. In Addressing Appellant's Arguments Regarding the Import of the Term "Automatic" in the Claims, the Examiner's Answer Continues to Improperly Construe the Claims and Overextend the Amount of Automation Taught in Beamer**

Second, in addressing Appellant's arguments regarding the import of the term "automatic" in the claims, the Examiner's Answer continues to improperly construe the claims and overextend the amount of automation taught in Beamer. For example, in response to Appellant's argument in the Appeal Brief that proper construction of each of the claims requires that each recited step/feature be performed automatically (*see* Appeal Brief, Sections VII(C)(2)(a)-(d), pages 28-35) and that such interpretation amounts to a patentable difference over Beamer (*see* Appeal Brief, Sections VII(C)(2)(e), VII(C)(3), & VII(C)(4), pages 36-41), the Examiner's Answer acknowledges (without comment) the case of *MercExchange, LLC v. eBay, Inc.*, and then reasons that "[t]he claimed invention does not preclude prior art that involves some manual intervention." Ex. Ans., page 24, lines 15-16. The Examiner's Answer

summarily concludes that "Beamer teaches the use of a computer and software to *automatically* and *electronically* perform the recited functionality . . . ." Page 24, lines 17-18.

With regard to the statement that "[t]he claimed invention does not preclude prior art that involves some manual intervention," the Appellant respectfully agrees. The use of the term "comprising" in the claims suggests that additional unrecited steps/elements are not excluded. *See* Appeal Brief, Section VII(C)(2)(c), pages 32-35 (discussing the case of *CollegeNet, Inc. v. ApplyYourself, Inc.*). Importantly, however, the claims still require that each and every positively recited step/feature be performed automatically. Accordingly, although Beamer arguably teaches some automation in terms of using a computer and appropriate software to perform calculations involved in a data processing step, the Appellant respectfully reiterates that the **teaching of automation in one step does not necessarily imply automation in any of the other steps taught therein**. Nowhere does Beamer teach a step of (or means for) collecting electronically tax data from a tax data provider, manual or otherwise. Therefore, given the fact that Beamer fails to teach or suggest at least the step/feature of *automatically* "collecting electronically *tax data* from said tax data provider," it is respectfully submitted that Beamer fails to anticipate or render obvious the currently pending claims. Accordingly, reversal of the outstanding rejections under 35 U.S.C. §§ 102 & 103 is respectfully requested.

**V. CONCLUSION**

In summary, the Appellant respectfully requests reversal of the Examiner's rejections of claims 21-68 under 35 U.S.C. § 112, first and second paragraphs. The Appellant further respectfully requests reversal of the Examiner's rejection of claims 21, 22, 24, 29, 30, 32, 37, 38, 40, 45, 46, 48, 53, 54, 56, 61, 62, and 64 under 35 U.S.C. § 102(b). Lastly, the Appellant respectfully requests reversal of the Examiner's rejections of claims 23, 25-28, 31, 33-36, 39, 41-44, 47, 49-52, 55, 57-60, 63, and 65-68 under 35 U.S.C. § 103(a).

Respectfully submitted,



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